



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WITTENBERG MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 331
WITTENBERG, WI 54499

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WITTENBERG MUNICIPAL WATER UTILITY**Utility Address:** P.O. BOX 331

WITTENBERG, WI 54499

When was utility organized? 1/1/1917**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS DAWN MEVERDEN**Title:** VILLAGE CLERK/TREASURER**Office Address:**

P.O. BOX 331

WITTENBERG, WI 54499

Telephone: (715) 253 - 3770**Fax Number:** (715) 253 - 3772**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: LAURA GEURINK, CPA**Title:** ACCOUNTANT**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

10 TERRACE COURT

P.O. BOX 3798

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: STEVE BLOCK**Title:** CHAIRMAN OF UTILITY COMMISSION**Office Address:**

P.O. BOX 331

WITTENBERG, WI 54499

Telephone: (715) 253 - 3770**Fax Number:** (715) 253 - 3772**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: LAURA GEURINK, CPA**Title:** ACCOUNTANT**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

10 TERRACE COURT

P.O. BOX 3798

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:****Date of most recent audit report:** 2/14/2002**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: MR JOEL YAEGER**Title:** MANAGER & OPERATOR**Office Address:**

P.O. BOX 331

WITTENBERG, WI 54499

Telephone: (715) 253 - 3770**Fax Number:** (715) 253 - 3772**E-mail Address:**

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

MR STEVE BLOCK

MR TRENT HANSEN

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	118,497	121,678	1
Operating Expenses:			
Operation and Maintenance Expense (401)	49,196	45,516	2
Depreciation Expense (403)	27,116	25,101	3
Amortization Expense (404)	0	0	4
Taxes (408)	19,835	20,244	5
Total Operating Expenses	96,147	90,861	
Net Operating Income	22,350	30,817	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	22,350	30,817	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	2,220	3,832	9
Miscellaneous Nonoperating Income (421)	974	0	10
Total Other Income	3,194	3,832	
Total Income	25,544	34,649	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	25,544	34,649	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	3,940	5,728	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	3,940	5,728	
Net Income	21,604	28,921	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	335,276	287,142	19
Balance Transferred from Income (433)	21,604	28,921	20
Miscellaneous Credits to Surplus (434)	18,449	19,213	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	375,329	335,276	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	2,220	4
Total (Acct. 419):	2,220	
Miscellaneous Nonoperating Income (421):		
MISCELLANEOUS	974	5
Total (Acct. 421):	974	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAX EQUIVALENT RETURNED BY VILLAGE	18,449	8
Total (Acct. 434):	18,449	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	118,497	0	0	0	118,497	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	118,497	0	0	0	118,497	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,508,680	1,508,262	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	344,932	316,817	2
Net Utility Plant	1,163,748	1,191,445	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	4,240	10,750	6
Special Funds (125)	0	0	7
Total Other Property and Investments	4,240	10,750	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	143,553	145,734	8
Temporary Cash Investments (132)	1,588	1,525	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	12,258	10,190	11
Other Accounts Receivable (143)	7,421	2,786	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	18,910	14,677	14
Materials and Supplies (150)	14,017	11,200	15
Prepayments (165)	0	306	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	197,747	186,418	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	138,405	138,405	20
Total Deferred Debits	138,405	138,405	
Total Assets and Other Debits	1,504,140	1,527,018	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	65,201	65,201	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	375,329	335,276	23
Total Proprietary Capital	440,530	400,477	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	54,996	90,633	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	54,996	90,633	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,268	1,037	28
Payables to Municipality (233)	143,649	170,468	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	249	410	32
Other Current and Accrued Liabilities (238)	505		33
Total Current and Accrued Liabilities	145,671	171,915	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	299,086	300,136	36
Total Deferred Credits	299,086	300,136	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	563,857	563,857	38
Total Liabilities and Other Credits	1,504,140	1,527,018	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,508,680	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,508,680	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	344,932	0	0	0	9
Total Accumulated Provision	344,932	0	0	0	
Net Utility Plant	1,163,748	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	316,817				316,817	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	27,116				27,116	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,138				1,138	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	28,254	0	0	0	28,254	13
Debits during year						14
Book cost of plant retired	139				139	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	139	0	0	0	139	19
Balance End of Year	344,932	0	0	0	344,932	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	14,017	11,200	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	14,017	11,200	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	65,201	1
Changes during year (explain):		2
Balance end of year	65,201	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
G.O. Note Banner Bank	12/01/1996	06/01/2003	5.50%	54,996	1
Total for Account 223				54,996	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	19,835	2
Charged electric department expense		3
Charged sewer department expense	236	4
Other (explain):		
NONE		5
Total Accruals and other credits	20,071	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,469	7
PSC Remainder Assessment	153	8
Other (explain):		
TAXES FORGIVEN BY THE VILLAGE	18,449	9
Total payments and other debits	20,071	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
G.O. Note-Banner Bank	410	3,940	4,101	249	2
Subtotal	410	3,940	4,101	249	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	410	3,940	4,101	249	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	563,857	0	0	0	0	563,857	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):						0	4
Deduct charges (specify):						0	5
Balance End of Year	563,857	0	0	0	0	563,857	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	4,240	2
Total (Acct. 124):	4,240	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	12,258	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	12,258	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
DELINQUENT UTILITY BILLS PUT ON 2000 COLLECTED IN 2001 TAX ROLL	7,421	11
Total (Acct. 143):	7,421	
Receivables from Municipality (145):		
DUE FROM MUNI - MISC OPERATING EXPENSES	13,866	12
RECEIVABLE FROM MUNICIPALITY - SPECIAL ASSESSMENTS	4,035	13
DUE FROM FIRE DISTRICT	707	14
DUE FROM AMBULANCE FUND	302	15
Total (Acct. 145):	18,910	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
ADVANCE TO INDUSTRIAL PARK-REIMBURSEMENT OF LAND PURCHASED	138,405	18
Total (Acct. 183):	138,405	
Payables to Municipality (233):		
DUE TO GENERAL FUND - WAGES/SALARIES	143,649	19
Total (Acct. 233):	143,649	
Other Deferred Credits (253):		
ADVANCE FROM SEWER FUND	299,086	20
Total (Acct. 253):	299,086	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,508,471	0	0	0	1,508,471	1
Materials and Supplies	12,608	0	0	0	12,608	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	330,874	0	0	0	330,874	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	563,857	0	0	0	563,857	6
Other (specify):					0	7
Average Net Rate Base	626,348	0	0	0	626,348	
Net Operating Income	22,350	0	0	0	22,350	8
Net Operating Income as a percent of						
Average Net Rate Base	3.57%	N/A	N/A	N/A	3.57%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	65,201	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	355,302	3
Other (Specify):		4
Total Average Proprietary Capital	420,503	
Net Income		
Net Income	21,604	5
Percent Return on Proprietary Capital	5.14%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

To the Utility Commission
Village of Wittenberg Water Utility

We have compiled the accompanying Annual Report to the Public Service Commission of Wisconsin for the Village of Wittenberg Water Utility, an enterprise fund of the Village of Wittenberg as of December 31, 2001 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Public Service Commission of Wisconsin which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

/S/ VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
February 14, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

TO: Peter Leege, Financial Specialist
FROM: Laura Geurink, CPA
CC: Mary Zillman
DATE: October 2, 2002
RE: 2001 PSC Analytical Review for the Wittenberg Municipal Water Utility

In response to the letter dated September 17, 2002 regarding the 2001 and 2000 analytical review of the Wittenberg Municipal Water Utility, DWCCA-6740-PJL, the following issues were addressed:

1. In reviewing the kWh reported for pumping and the power for pumping expense, the numbers appear to be correct. We do not have access to more detailed information to investigate this further.
2. We note the \$138,405 reported in Account 183 should be reclassified to Account 123, Investment in Municipality.

September 17, 2002

Ms. Dawn Meverden, Village Clerk/Treasurer
Wittenberg Municipal Water Utility
P.O. Box 331
Wittenberg, WI 54499-0331

2001 Analytical Review DWCCA-6740-PJL

Dear Ms. Meverden:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On page W-10, 49,643 kWh is reported for pumping. If we divide the \$8,217 reported in Account 620, power used for pumping expense, by the 49,643 kWh, the resulting cost is over 16 cents per kWh. The statewide average cost of a kWh is 6 cents. Please confirm your cost of 16 cents per kWh or otherwise explain why only 49,643 kWh is reported on page W-10.
2. Based on the explanation given by the utility during our review of the utility's 2000 annual report to our questions about the \$138,405 reported in Account 183, our staff recommends that those dollars be reclassified to Account 123, Investment in Municipality.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you

FINANCIAL SECTION FOOTNOTES

have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\6740
Wittenberg.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		116,544	1
Total Sales of Water		116,544	
Other Operating Revenues			
Forfeited Discounts (470)		695	2
Other Water Revenues (474)		1,258	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		1,953	
Total Operating Revenues		118,497	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		30,611	5
General Operating Expenses (680-690)		18,585	6
Total Operation and Maintenance Expenses		49,196	
Other Operating Expenses			
Depreciation Expense (403)		27,116	7
Amortization Expense (404)			8
Taxes (408)		19,835	9
Total Other Operating Expenses		46,951	
Total Operating Expenses		96,147	
NET OPERATING INCOME		22,350	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	361	14,080	33,464	4
Commercial	82	14,304	21,254	5
Industrial	5	3,526	4,050	6
Total Metered Sales to General Customers (461)	448	31,910	58,768	
Private Fire Protection Service (462)	3		1,116	7
Public Fire Protection Service (463)	1		48,949	8
Other Sales to Public Authorities (464)	16	5,647	7,711	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	468	37,557	116,544	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	48,949	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	48,949	
Forfeited Discounts (470):		
Customer late payment charges	695	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	695	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,116	7
Other (specify):		
MISCELLANEOUS SERVICE REVENUES	142	8
Total Other Water Revenues (474)	1,258	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	13,879	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	8,217	3
Chemicals (630)	1,168	4
Supplies and Expenses (640)	1,451	5
Repairs of Water Plant (650)	4,896	6
Transportation Expenses (660)	1,000	7
Total Plant Operation and Maintenance Expenses	30,611	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,206	8
Office Supplies and Expenses (681)	1,340	9
Outside Services Employed (682)	7,839	10
Insurance Expense (684)	2,622	11
Employees Pensions and Benefits (686)	2,752	12
Regulatory Commission Expenses (688)	226	13
Miscellaneous General Expenses (689)	600	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	18,585	
Total Operation and Maintenance Expenses	49,196	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		18,449	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		236	2
Net property tax equivalent		18,213	
Social Security		1,469	3
PSC Remainder Assessment		153	4
Other (specify): NONE			5
Total tax expense		19,835	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Shawano				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.234581				3
County tax rate	mills		6.606019				4
Local tax rate	mills		4.856053				5
School tax rate	mills		8.597838				6
Voc. school tax rate	mills		2.209526				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.504017				10
Less: state credit	mills		1.430513				11
Net tax rate	mills		21.073504				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.856053				14
Combined School Tax Rate	mills		10.807364				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.663417				17
Total Tax Rate	mills		22.504017				18
Ratio of Local and School Tax to Total	dec.		0.696028				19
Total tax net of state credit	mills		21.073504				20
Net Local and School Tax Rate	mills		14.667740				21
Utility Plant, Jan. 1	\$	1,508,262	1,508,262				22
Materials & Supplies	\$	11,200	11,200				23
Subtotal	\$	1,519,462	1,519,462				24
Less: Plant Outside Limits	\$	44,195	44,195				25
Taxable Assets	\$	1,475,267	1,475,267				26
Assessment Ratio	dec.		0.852579				27
Assessed Value	\$	1,257,782	1,257,782				28
Net Local & School Rate	mills		14.667740				29
Tax Equiv. Computed for Current Year	\$	18,449	18,449				30
Tax Equivalent per 1994 PSC Report	\$	18,165					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	18,449					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	5,253		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	50,428		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	21,838		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	77,519	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	72,826		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	18,316		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,000		20
Total Pumping Plant	94,142	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	9,094		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	55,582		23
Total Water Treatment Plant	64,676	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	8,000		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			5,253	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			50,428	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			21,838	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	77,519	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			72,826	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			18,316	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,000	20
Total Pumping Plant	0	0	94,142	
WATER TREATMENT PLANT				
Land and Land Rights (330)			9,094	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			55,582	23
Total Water Treatment Plant	0	0	64,676	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			8,000	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	278,308		26
Transmission and Distribution Mains (343)	786,016		27
Fire Mains (344)	0		28
Services (345)	80,844		29
Meters (346)	37,711	557	30
Hydrants (348)	64,677		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,255,556	557	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,702		35
Computer Equipment (372.1)	2,059		36
Transportation Equipment (373)	4,776		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	7,832		39
Total General Plant	16,369	0	
Total utility plant in service directly assignable	1,508,262	557	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,508,262	557	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			278,308 26
Transmission and Distribution Mains (343)			786,016 27
Fire Mains (344)			0 28
Services (345)			80,844 29
Meters (346)	139		38,129 30
Hydrants (348)			64,677 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	139	0	1,255,974
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,702 35
Computer Equipment (372.1)			2,059 36
Transportation Equipment (373)			4,776 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			7,832 39
Total General Plant	0	0	16,369
Total utility plant in service directly assignable	139	0	1,508,680
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	139	0	1,508,680

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,895	3,895	1
February			3,659	3,659	2
March			4,327	4,327	3
April			3,655	3,655	4
May			4,020	4,020	5
June			4,020	4,020	6
July			4,449	4,449	7
August			4,103	4,103	8
September			4,020	4,020	9
October			3,771	3,771	10
November			3,518	3,518	11
December			3,701	3,701	12
Total annual pumpage	0	0	47,138	47,138	
Less: Water sold				37,557	13
Volume pumped but not sold				9,581	14
Volume sold as a percent of volume pumped				80%	15
Volume used for water production, water quality and system maintenance				5,500	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				5,500	19
Volume pumped but unaccounted for				4,081	20
Percent of water lost				9%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				207	23
Date of maximum: 9/2/2001					24
Cause of maximum:					25
Water tower overflow.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				60	26
Date of minimum: 1/14/2001					27
Total KWH used for pumping for the year				49,643	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
DRILLED - REED STREET	3	50	60	567,000	Yes	1
DRILLED - WINNEBAGO STREET	4	51	18	216,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #3	WELL #4	WELL #4 STANDBY	1
Location	REED STREET	WINNEBAGO ST	REED STREET	2
Purpose	P	P	S	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1971	1978	1971	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	400	150		8
Pump Motor or Standby Engine Mfr	GEN ELEC	GEN ELEC	WAUKESHA	10
Year Installed	1971	1978	1971	11
Type	ELECTRIC	ELECTRIC	PROPANE	12
Horsepower	15	15	0	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WATER TOWER #2			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			4
				5
Year constructed	1992			6
				7
Primary material (earthen, steel, concrete, other)	STEEL			8
				9
Elevation difference in feet (See Headnote 3.)	200			10
Total capacity in gallons (actual)	150,000			11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			15
				16
Filters, type (gravity, pressure, other, none)	NONE			17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5760			19
				20
Is a corrosion control chemical used (yes, no)?	N			21
				22
Is water fluoridated (yes, no)?	N			23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	517	0	0	0	517	1
A	D	4.000	400	0	0	0	400	2
M	D	4.000	2,950	0	0	0	2,950	3
A	D	6.000	5,875	0	0	0	5,875	4
M	D	6.000	21,176	0	0	0	21,176	5
P	D	6.000	2,286	0	0	0	2,286	6
A	D	8.000	580	0	0	0	580	7
M	D	8.000	10,229	0	0	0	10,229	8
P	D	8.000	2,465	0	0	0	2,465	9
P	D	10.000	1,426	0	0	0	1,426	10
Total Within Municipality			47,904	0	0	0	47,904	
M	D	8.000	1,175	0	0	0	1,175	11
P	D	8.000	1,600	0	0	0	1,600	12
P	D	10.000	2,350	0	0	0	2,350	13
Total Outside of Municipality			5,125	0	0	0	5,125	
Total Utility			53,029	0	0	0	53,029	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	358	0	0	0	358	10	1
M	1.000	100	0	0	0	100	20	2
M	2.000	8	0	0	0	8	1	3
M	4.000	4	0	0	0	4	0	4
Total Utility		470	0	0	0	470	31	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	459	6	6	0	459	23	1
1.000	18	2	2	0	18	1	2
1.500	6	0	0	0	6	0	3
2.000	4	0	0	0	4	0	4
4.000	4	0	0	0	4	0	5
6.000	2	0	0	0	2	0	6
Total:	493	8	8	0	493	24	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	357	64	2	8	0	28	459	1
1.000	2	11	0	3	0	2	18	2
1.500	1	2	1	2	0	0	6	3
2.000	0	2	1	1	0	0	4	4
4.000	0	2	0	1	0	1	4	5
6.000	0	0	0	0	2	0	2	6
Total:	360	81	4	15	2	31	493	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	5				5	1
Within Municipality	63				63	2
Total Fire Hydrants	68	0	0	0	68	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	68
Number of distribution system valves end of year:	102
Number of distribution valves operated during year:	98

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

600 - More repair/maintenance projects this year than prior year where more capital projects.

630 - PY overpurchased so used this year.

650 - Includes large blower repair.

682 - Includes Dept of Interior Geological Survey of \$5700

684 - PY unusually high. Nothing unusual noted in account.

Meters (Page W-17)

6" meters are well house meters. Tested every other year.
